



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 202 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091-0327

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091-0327

**When was utility organized?** 1/1/1954**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** PAM KOLL**Title:** CLERK**Office Address:**

202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091

**Telephone:** (920) 488 - 5421**Fax Number:** (920) 488 - 2068**E-mail Address:** pkoll@villageoftheresa.com

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** TIM HERLITZKA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY

TEN TERRACE COURT

MADISON, WI 53707

**Telephone:** (608) 240 - 2659**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** CHRISTOPHER J. FOX**Title:** VILLAGE PRESIDENT**Office Address:**

202 S. MILWAUKEE STREET

THERESA, WI 53091

**Telephone:** (920) 488 - 5421**Fax Number:** (920) 488 - 2068**E-mail Address:** thereasvillage@charter.net

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** TIM HERLITZKA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY  
TEN TERRACE COURT  
MADISON, WI 53707**Telephone:** (608) 240 - 2659**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 3/28/2004**Period covered by most recent audit:** 1/1/03-12/31/03

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR DENNIS GULIG**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**201 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091**Telephone:** (920) 488 - 4003**Fax Number:** (920) 488 - 2068**E-mail Address:**

---

**Name of utility commission/committee:** Village Board

---

---

**Names of members of utility commission/committee:**

---

JEFFREY GUELIG, CHAIRMAN  
LEROY KOLL, TRUSTEE  
MARK MUSAK, TRUSTEE

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	343,913	358,906	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	233,778	202,329	<b>2</b>
Depreciation Expense (403)	46,137	79,281	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	26,201	25,860	<b>5</b>
<b>Total Operating Expenses</b>	<b>306,116</b>	<b>307,470</b>	
<b>Net Operating Income</b>	<b>37,797</b>	<b>51,436</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>37,797</b>	<b>51,436</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	80,391	17,289	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>80,391</b>	<b>17,289</b>	
<b>Total Income</b>	<b>118,188</b>	<b>68,725</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	34,140	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>34,140</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>84,048</b>	<b>68,725</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,588	0	<b>13</b>
Amortization of Debt Discount and Expense (428)	0		<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>67,588</b>	<b>0</b>	
<b>Net Income</b>	<b>16,460</b>	<b>68,725</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	598,644	529,919	<b>19</b>
Balance Transferred from Income (433)	16,460	68,725	<b>20</b>
Miscellaneous Credits to Surplus (434)	1,304,407	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)		0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,919,511</b>	<b>598,644</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	343,913		343,913	1
<b>Total (Acct. 400):</b>	<b>343,913</b>	<b>0</b>	<b>343,913</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	233,778		233,778	2
<b>Total (Acct. 401):</b>	<b>233,778</b>	<b>0</b>	<b>233,778</b>	
<b>Depreciation Expense (403):</b>				
Derived	46,137		46,137	3
<b>Total (Acct. 403):</b>	<b>46,137</b>	<b>0</b>	<b>46,137</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	26,201		26,201	5
<b>Total (Acct. 408):</b>	<b>26,201</b>	<b>0</b>	<b>26,201</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>37,797</b>	<b>0</b>	<b>37,797</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INVESTMENT INCOME	80,391	0	80,391	10
<b>Total (Acct. 419):</b>	<b>80,391</b>	<b>0</b>	<b>80,391</b>	

**Miscellaneous Nonoperating Income (421):**

Contributed Plant - Water			0	11
---------------------------	--	--	---	----

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Sewer			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>80,391</b>	<b>0</b>	<b>80,391</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		11,584	11,584 15
Depreciation Expense on Contributed Plant - Sewer		22,556	22,556 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>34,140</b>	<b>34,140</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>34,140</b>	<b>34,140</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	67,588		67,588 18
<b>Total (Acct. 427):</b>	<b>67,588</b>	<b>0</b>	<b>67,588</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>67,588</b>	<b>0</b>	<b>67,588</b>
<b>NET INCOME:</b>	<b>50,600</b>	<b>(34,140)</b>	<b>16,460</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	598,644	0	598,644 24
<b>Total (Acct. 216):</b>	<b>598,644</b>	<b>0</b>	<b>598,644</b>
Balance Transferred from Income (433):			
Derived	50,600	(34,140)	16,460 25
<b>Total (Acct. 433):</b>	<b>50,600</b>	<b>(34,140)</b>	<b>16,460</b>
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIBUTED WATER PLANT	0	471,041	471,041 26
TRANSFER OF CONTRIBUTED WASTEWATER PLANT	0	833,366	833,366 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,304,407</b>	<b>1,304,407</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>649,244</b>	<b>1,270,267</b>	<b>1,919,511</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	140,789	0	203,124	0	<b>343,913</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,221				<b>1,221</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>139,568</b>	<b>0</b>	<b>203,124</b>	<b>0</b>	<b>342,692</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,386,903	4,335,059	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,343,467	890,579	<b>2</b>
<b>Net Utility Plant</b>	<b>3,043,436</b>	<b>3,444,480</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,275,000	1,375,000	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	100,329	92,397	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,375,329</b>	<b>1,467,397</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	601,061	626,937	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	22,069	27,588	<b>10</b>
Customer Accounts Receivable (142)	61,102	60,403	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	1,890	<b>14</b>
Materials and Supplies (150)	19,119	18,021	<b>15</b>
Prepayments (165)	11,866	12,302	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>715,217</b>	<b>747,141</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,133,982</b>	<b>5,659,018</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,913,586	1,913,586	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,919,511	598,644	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,833,097</b>	<b>2,512,230</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,275,000	1,375,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,275,000</b>	<b>1,375,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,377	6,002	<b>28</b>
Payables to Municipality (233)	11,528	67,428	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	10,600	11,400	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>23,505</b>	<b>84,830</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	2,380	1,804	<b>36</b>
<b>Total Deferred Credits</b>	<b>2,380</b>	<b>1,804</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,685,154	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,133,982</b>	<b>5,659,018</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,498,416	2,836,643	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	925,917	1,738,331	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	573,440	860,715	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)	37,500	251,000			7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,536,857</b>	<b>2,850,046</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	279,735	648,845	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	113,983	300,904	0	0	12
<b>Total Accumulated Provision</b>	<b>393,718</b>	<b>949,749</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,143,139</b>	<b>1,900,297</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	261,772	628,807			<b>890,579</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	17,599	28,538			<b>46,137</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	439				<b>439</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>18,038</b>	<b>28,538</b>	<b>0</b>	<b>0</b>	<b>46,576</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	75	8,500			<b>8,575</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>75</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,575</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>279,735</b>	<b>648,845</b>	<b>0</b>	<b>0</b>	<b>928,580</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.02%	2.02%				<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,584	22,556			<b>34,140</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	102,399	278,348			<b>380,747</b>	<b>10</b>
<b>Total credits</b>	<b>113,983</b>	<b>300,904</b>	<b>0</b>	<b>0</b>	<b>414,887</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0	0			<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>113,983</b>	<b>300,904</b>	<b>0</b>	<b>0</b>	<b>414,887</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes	No				<b>19</b>
If yes, what is the rate?	2.00%					<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
none	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,734	9,187	2
Sewer utility	9,385	8,834	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>19,119</b>	<b>18,021</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,913,586	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,913,586</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1999 REVENUE BONDS	12/01/1999	11/01/2009	4.83%	1,275,000	1
<b>Total Bonds (Account 221):</b>				<b>1,275,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	22,633	2
Charged electric department expense		3
Charged sewer department expense	4,412	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>27,045</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	20,438	6
Social Security taxes	6,202	7
PSC Remainder Assessment	405	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>27,045</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1999 REVENUE BONDS	11,400	67,588	68,388	10,600	1
<b>Subtotal</b>	<b>11,400</b>	<b>67,588</b>	<b>68,388</b>	<b>10,600</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,400</b>	<b>67,588</b>	<b>68,388</b>	<b>10,600</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	1,275,000	1
<b>Total (Acct. 123):</b>	<b>1,275,000</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REPLACEMENT ACCOUNT	100,329	3
<b>Total (Acct. 125):</b>	<b>100,329</b>	
<b>Notes Receivable (141):</b>		
NOTE RECEIVABLE	22,069	4
<b>Total (Acct. 141):</b>	<b>22,069</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,865	5
Electric		6
Sewer (Regulated)	42,237	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>61,102</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INTEREST PREPAYMENT	11,866	13
<b>Total (Acct. 165):</b>	<b>11,866</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE-SALARIES, FRINGES, RENT	11,528	16
<b>Total (Acct. 233):</b>	<b>11,528</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE	2,380	17
<b>Total (Acct. 253):</b>	<b>2,380</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	925,446	0	1,606,130	0	<b>2,531,576</b>	<b>1</b>
Materials and Supplies	9,460	0	9,109	0	<b>18,569</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	270,753	0	638,826	0	<b>909,579</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>664,153</b>	<b>0</b>	<b>976,413</b>	<b>0</b>	<b>1,640,566</b>	
Net Operating Income	31,317	0	6,480	0	<b>37,797</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.72%</b>	<b>N/A</b>	<b>0.66%</b>	<b>N/A</b>	<b>2.30%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

---

**5. Obligations incurred or assumed, excluding commercial paper.**

The utility issued revenue bonds in 1999 and immediately advanced the bonds to another fund of the village. Since 1999 the utility has not been recording interest expense on the debt because interest payments were made by this other fund.

Beginning in 2003 the utility is now recording interest expense on this debt issue. In addition, interest income is now being recorded on the advance to this other fund.

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

Increase in property held for future use is the purchase of land for \$37,500 for future utility purposes.

---

## FINANCIAL SECTION FOOTNOTES

---

### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Theresa Water and Sewer Commission  
Theresa, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of Theresa Water and Sewer Utility Commission, an enterprise fund of the Village of Theresa as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 23, 2004

---



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	573,440	0	0	1,111,714	0	<b>1,685,154</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	573,440			1,111,714		<b>1,685,154</b>	<b>3</b>
NONE						<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	137,493	135,161	<b>1</b>
<b>Total Sales of Water</b>	<b>137,493</b>	<b>135,161</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	309	276	<b>2</b>
Other Water Revenues (474)	2,987	3,191	<b>3</b>
Amortization of Construction Grants (475)		0	<b>4</b>
<b>Total Other Operating Revenues</b>	<b>3,296</b>	<b>3,467</b>	
<b>Total Operating Revenues</b>	<b>140,789</b>	<b>138,628</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	41,127	40,537	<b>5</b>
General Operating Expenses (680-690)	28,113	25,742	<b>6</b>
<b>Total Operation and Maintenance Expenses</b>	<b>69,240</b>	<b>66,279</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	17,599	28,323	<b>7</b>
Amortization Expense (404)		0	<b>8</b>
Taxes (408)	22,633	22,503	<b>9</b>
<b>Total Other Operating Expenses</b>	<b>40,232</b>	<b>50,826</b>	
<b>Total Operating Expenses</b>	<b>109,472</b>	<b>117,105</b>	
<b>NET OPERATING INCOME</b>	<b>31,317</b>	<b>21,523</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	1,155	3,296	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1,155</b>	<b>3,296</b>	
Metered Sales to General Customers (461)				
Residential	494	21,226	76,033	4
Commercial	25	1,870	5,396	5
Industrial	3	906	1,330	6
<b>Total Metered Sales to General Customers (461)</b>	<b>522</b>	<b>24,002</b>	<b>82,759</b>	
Private Fire Protection Service (462)	1		760	7
Public Fire Protection Service (463)	1		47,911	8
Other Sales to Public Authorities (464)	14	1,155	2,767	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>539</b>	<b>26,312</b>	<b>137,493</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,911	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,911</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	309	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>309</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,221	7
<b>Other (specify):</b> MISCELLANEOUS	1,766	8
<b>Total Other Water Revenues (474)</b>	<b>2,987</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	16,772	18,110	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	5,566	4,611	<b>3</b>
Chemicals (630)	2,296	2,324	<b>4</b>
Supplies and Expenses (640)	712	2,168	<b>5</b>
Repairs of Water Plant (650)	15,236	13,200	<b>6</b>
Transportation Expenses (660)	545	124	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>41,127</b>	<b>40,537</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	6,622	7,122	<b>8</b>
Office Supplies and Expenses (681)	361	522	<b>9</b>
Outside Services Employed (682)	7,554	6,335	<b>10</b>
Insurance Expense (684)	1,536	1,086	<b>11</b>
Employees Pensions and Benefits (686)	9,449	8,057	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	2,591	2,620	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>28,113</b>	<b>25,742</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>69,240</b>	<b>66,279</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		20,438	20,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		439	309	2
<b>Net property tax equivalent</b>		<b>19,999</b>	<b>20,438</b>	
Social Security		2,229	1,892	3
PSC Remainder Assessment		405	173	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>22,633</b>	<b>22,503</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.239570				3
County tax rate	mills		7.282073				4
Local tax rate	mills		6.199505				5
School tax rate	mills		11.917866				6
Voc. school tax rate	mills		1.827441				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.466455</b>				10
Less: state credit	mills						11
<b>Net tax rate</b>	mills		<b>27.466455</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.199505</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.745307</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.944812</b>				17
<b>Total Tax Rate</b>	mills		<b>27.466455</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.726152</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.466455</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.944812</b>				21
Utility Plant, Jan. 1	\$	<b>1,498,416</b>	1,498,416				22
Materials & Supplies	\$	<b>9,187</b>	9,187				23
<b>Subtotal</b>	\$	<b>1,507,603</b>	<b>1,507,603</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,507,603</b>	<b>1,507,603</b>				26
Assessment Ratio	dec.		0.834832				27
<b>Assessed Value</b>	\$	<b>1,258,595</b>	<b>1,258,595</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.944812</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,102</b>	<b>25,102</b>				30
Tax Equivalent per 1994 PSC Report	\$	15,175					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,438					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>20,438</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,341		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>46,341</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	162		12
Structures and Improvements (321)	18,600		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,524		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,365		20
<b>Total Pumping Plant</b>	<b>70,651</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,220		23
<b>Total Water Treatment Plant</b>	<b>10,220</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,341	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	46,341	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			162	12
Structures and Improvements (321)			18,600	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,524	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,365	20
<b>Total Pumping Plant</b>	0	0	70,651	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,220	23
<b>Total Water Treatment Plant</b>	0	0	10,220	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	32,320		24
Structures and Improvements (341)	57,702		25
Distribution Reservoirs and Standpipes (342)	310,535		26
Transmission and Distribution Mains (343)	631,132		27
Fire Mains (344)	0		28
Services (345)	218,046		29
Meters (346)	42,959	1,016	30
Hydrants (348)	56,439		31
Other Transmission and Distribution Plant (349)	6,398		32
<b>Total Transmission and Distribution Plant</b>	<b>1,355,531</b>	<b>1,016</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,917		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	7,756		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,673</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,498,416</b>	<b>1,016</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,498,416</b>	<b>1,016</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			32,320	24
Structures and Improvements (341)			57,702	25
Distribution Reservoirs and Standpipes (342)			310,535	26
Transmission and Distribution Mains (343)		(399,635)	231,497	27
Fire Mains (344)			0	28
Services (345)		(138,068)	79,978	29
Meters (346)	75		43,900	30
Hydrants (348)		(35,737)	20,702	31
Other Transmission and Distribution Plant (349)			6,398	32
<b>Total Transmission and Distribution Plant</b>	<b>75</b>	<b>(573,440)</b>	<b>783,032</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			7,917	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			7,756	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,673</b>	
<b>Total utility plant in service directly assignable</b>	<b>75</b>	<b>(573,440)</b>	<b>925,917</b>	
Common Utility Plant Allocated to Water Department				0 40
<b>Total utility plant in service</b>	<b>75</b>	<b>(573,440)</b>	<b>925,917</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		399,635	399,635 27
Fire Mains (344)			0 28
Services (345)		138,068	138,068 29
Meters (346)			0 30
Hydrants (348)		35,737	35,737 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>573,440</b>	<b>573,440</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>573,440</b>	<b>573,440</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>573,440</b>	<b>573,440</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,644	2,644	1
February			2,964	2,964	2
March			2,982	2,982	3
April			2,569	2,569	4
May			2,609	2,609	5
June			2,585	2,585	6
July			2,812	2,812	7
August			3,683	3,683	8
September			3,222	3,222	9
October			2,824	2,824	10
November			2,303	2,303	11
December			2,353	2,353	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>33,550</b>	<b>33,550</b>	
Less: Water sold				26,312	13
Volume pumped but not sold				7,238	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				7,238	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				221	23
Date of maximum: 8/15/2003					24
Cause of maximum:					25
Contractor hauling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				41	26
Date of minimum: 6/11/2003					27
Total KWH used for pumping for the year				39,160	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MAYVILLE STREET	#631	102	20	504,000	Yes	<b>1</b>
ROCK RIVER STREET	#632	875	18	1,000,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL #1	WELL #2	<b>1</b>
Location	MAYVILLE STREET	ROCK RIVER STREET	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	RKHC	BRYAN JACKSON	<b>5</b>
Year Installed	1997	1966	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	350	750	<b>8</b>
Pump Motor or Standby Engine Mfr	WORTHINGTON	BRYAN JACKSON	<b>10</b>
Year Installed	1954	1987	<b>11</b>
Type	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>23</b>
Year Installed			<b>24</b>
Type			<b>25</b>
Horsepower			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1825/200		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	186		10
Total capacity in gallons (actual)	200,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	325	0	0	0	325	1
M	D	1.500	10	0	0	0	10	2
M	D	2.000	180	0	0	0	180	3
M	D	4.000	736	0	0	0	736	4
A	D	6.000	700	0	0	0	700	5
M	D	6.000	32,689	0	0	0	32,689	6
M	D	8.000	6,860	0	0	0	6,860	7
M	D	10.000	3,250	0	0	0	3,250	8
<b>Total Within Municipality</b>			<b>44,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,750</b>	
<b>Total Utility</b>			<b>44,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,750</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	517	0	0	0	517	80	1
M	1.500	5	0	0	0	5	1	2
M	2.000	6	0	0	0	6	0	3
<b>Total Utility</b>		<b>528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>528</b>	<b>81</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	526	12	3	9	544	92	1
1.000	15	0	0	0	15	0	2
1.500	2	0	0	0	2	0	3
2.000	6	0	0	(1)	5	0	4
<b>Total:</b>	<b>549</b>	<b>12</b>	<b>3</b>	<b>8</b>	<b>566</b>	<b>92</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	493	23	1	9	0	18	544	1
1.000	1	0	2	2	0	10	15	2
1.500	0	1	0	0	0	1	2	3
2.000	0	1	0	3	0	1	5	4
<b>Total:</b>	<b>494</b>	<b>25</b>	<b>3</b>	<b>14</b>	<b>0</b>	<b>30</b>	<b>566</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	70				70	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	77

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Actual KWH are taken directly from bills from the electric utility.

---

### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

A resolution with the village adopted February 12, 1997 freezes the tax equivalent at \$20,747.

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments due to PSC Contributions in Aid of Construction order effective January 1, 2003.

---

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments due to PSC Contributions in Aid of Construction order effective January 1, 2003.

---

### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to adjust report to actual count.

---

**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	199,681	195,952	<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>199,681</b>	<b>195,952</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	692	617	<b>2</b>
Servicing of Customers Laterals (632)	354	371	<b>3</b>
Sale of Fertilizer (633)	0	0	<b>4</b>
Rent from Sewerage Properties (634)	0	0	<b>5</b>
Miscellaneous Operating Revenues (635)	2,397	2,663	<b>6</b>
Amortization of Construction Grants (636)	0	20,675	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>3,443</b>	<b>24,326</b>	
<b>Total Operating Revenues</b>	<b>203,124</b>	<b>220,278</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	88,374	85,016	<b>8</b>
Maintenance Expenses (831-834)	11,356	13,948	<b>9</b>
Customer Accounting & Collection Expenses (840-843)	7,728	7,958	<b>10</b>
Administrative and General Expenses (850-857)	57,080	29,128	<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>164,538</b>	<b>136,050</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	28,538	50,958	<b>12</b>
Amortization Expense (404)		0	<b>13</b>
Taxes (408)	3,568	3,357	<b>14</b>
<b>Total Other Operating Expenses</b>	<b>32,106</b>	<b>54,315</b>	
<b>Total Operating Expenses</b>	<b>196,644</b>	<b>190,365</b>	
<b>NET OPERATING INCOME</b>	<b>6,480</b>	<b>29,913</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	494	20,870	171,299	5
Commercial Revenues	25	1,868	14,015	6
Industrial Revenues	3	907	6,113	7
Revenues from Public Authorities	14	1,141	8,254	8
<b>Total Measured Service to General Customers (622)</b>	<b>536</b>	<b>24,786</b>	<b>199,681</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>536</b>	<b>24,786</b>	<b>199,681</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--------------------------------------------	----------------------	---------------------	-----------------------

NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	692	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>692</b>	
<b>Servicing of Customers Laterals (632):</b>		
SERVICING OF CUSTOMER LATERALS	354	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>354</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
HOLDING TANK REVENUE	2,397	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2,397</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	39,823	38,105	<b>1</b>
Power and Fuel for Pumping (821)	25,150	22,911	<b>2</b>
Power and Fuel for Aeration Equipment (822)		0	<b>3</b>
Chlorine (823)		0	<b>4</b>
Phosphorous Removal Chemicals (824)		0	<b>5</b>
Sludge Conditioning Chemicals (825)	12,745	12,045	<b>6</b>
Other Chemicals for Sewage Treatment (826)	2,932	2,475	<b>7</b>
Other Operating Supplies and Expenses (827)	6,802	9,062	<b>8</b>
Transportation Expenses (828)	922	418	<b>9</b>
Rents (829)		0	<b>10</b>
<b>Total Operation Expenses</b>	<b>88,374</b>	<b>85,016</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	5,088	4,548	<b>11</b>
Maintenance of Collection System Pumping Equipment (832)	674	2,272	<b>12</b>
Maintenance of Treatment and Disposal Plant Equipment (833)	4,136	5,760	<b>13</b>
Maintenance of General Plant Structures and Equipment (834)	1,458	1,368	<b>14</b>
<b>Total Maintenance Expenses</b>	<b>11,356</b>	<b>13,948</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	7,365	7,659	<b>15</b>
Flat Rate Inspections (841)		0	<b>16</b>
Meter Reading (842)	363	299	<b>17</b>
Uncollectible Accounts (843)		0	<b>18</b>
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>7,728</b>	<b>7,958</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)			<b>19</b>
Office Supplies and Expenses (851)	879	975	<b>20</b>
Outside Services Employed (852)	24,299	4,094	<b>21</b>
Insurance Expense (853)	3,084	3,264	<b>22</b>
Employees Pensions and Benefits (854)	22,565	15,717	<b>23</b>

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)	2,786	2,324	<b>24</b>
Miscellaneous General Expenses (856)	1,997	1,884	<b>25</b>
Rents (857)	1,470	870	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>57,080</b>	<b>29,128</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>164,538</b>	<b>136,050</b>	



**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Social Security		2,724	2,833	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		439	309	<b>2</b>
PSC Remainder Assessment		405	215	<b>3</b>
Other (specify): NONE			0	<b>4</b>
<b>Total tax expense</b>		<b>3,568</b>	<b>3,357</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,246		3
<b>Total Intangible Plant</b>	<b>5,246</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	549,290	5,427	7
Interceptor Mains and Accessories (314)	107,143		8
Force Mains (315)	106,881		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>763,314</b>	<b>5,427</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	2,694	16,476	12
Receiving Wells (322)	84,703		13
Electric Pumping Equipment (323)	74,317		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>161,714</b>	<b>16,476</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	74,206		17
Structures and Improvements (331)	406,731		18
Preliminary Treatment Equipment (332)	16,711		19
Primary Treatment Equipment (333)	54,042		20
Secondary Treatment Equipment (334)	307,098		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	8,388		23
Sludge Treatment and Disposal Equipment (337)	230,446		24
Plant Site Piping (338)	378,829		25
Flow Metering and Monitoring Equipment (339)	31,131		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			5,246	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>5,246</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	500	(277,973)	276,244	7
Interceptor Mains and Accessories (314)			107,143	8
Force Mains (315)			106,881	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>500</b>	<b>(277,973)</b>	<b>490,268</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	8,000		11,170	12
Receiving Wells (322)			84,703	13
Electric Pumping Equipment (323)			74,317	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>8,000</b>	<b>0</b>	<b>170,190</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			74,206	17
Structures and Improvements (331)		(179,139)	227,592	18
Preliminary Treatment Equipment (332)			16,711	19
Primary Treatment Equipment (333)			54,042	20
Secondary Treatment Equipment (334)		(135,257)	171,841	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			8,388	23
Sludge Treatment and Disposal Equipment (337)		(101,496)	128,950	24
Plant Site Piping (338)		(166,850)	211,979	25
Flow Metering and Monitoring Equipment (339)			31,131	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	1,795		27
Other Treatment and Disposal Plant Equipment (341)	93,634		28
<b>Total Treatment and Disposal Plant</b>	<b>1,603,011</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	2,960		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	7,406		33
Other General Equipment (379)	41,992		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>52,358</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,585,643</b>	<b>21,903</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,585,643</b>	<b>21,903</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Outfall Sewer Pipes (340)			1,795	27
Other Treatment and Disposal Plant Equipment (341)			93,634	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>(582,742)</b>	<b>1,020,269</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			2,960	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			7,406	33
Other General Equipment (379)			41,992	34
Other Tangible Property (390)			0	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>52,358</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,500</b>	<b>(860,715)</b>	<b>1,738,331</b>	
Common Utility Plant Allocated to Sewer Department			0	36
<b>Total utility plant in service</b>	<b>8,500</b>	<b>(860,715)</b>	<b>1,738,331</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
 <b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
 <b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)		277,973	277,973	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>277,973</b>	<b>277,973</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		179,139	179,139	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)		135,257	135,257	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)		101,496	101,496	24
Plant Site Piping (338)		166,850	166,850	25
Flow Metering and Monitoring Equipment (339)			0	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TREATMENT AND DISPOSAL PLANT</b>		
Outfall Sewer Pipes (340)		27
Other Treatment and Disposal Plant Equipment (341)		28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>
<b>GENERAL PLANT</b>		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department		36
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>



**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>582,742</b>	<b>582,742</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>860,715</b>	<b>860,715</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>860,715</b>	<b>860,715</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	0	0	0	0	0	0	1
Sewer	6.000	0	0	0	0	0	0	2
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	690	0	0	0	<b>690</b>	<b>1</b>
8.000	38,196	300	300	0	<b>38,196</b>	<b>2</b>
12.000	649	0	0	0	<b>649</b>	<b>3</b>
<b>Total Utility</b>	<b>39,535</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>39,535</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 852, outside services, a sewer system study was performed in 2003.

Account 854- Premiums increased in 2003.

---

### Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

Additions in account 321 were for the replacement of the roof as the WWTP and were financed by the municipality.

If Adjustments for any account are nonzero, please explain.

Adjustments due to PSC Contributions in Aid of Construction order effective January 1, 2003.

---

### Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Adjustments for any account are nonzero, please explain.

Adjustments due to PSC Contributions in Aid of Construction order effective January 1, 2003.

---

### Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Mains were financed by the utility.

---